

# City of Upland



Financial Update  
July 31, 2022  
Fiscal Year 2022-2023

Fiscal Year 2021-2022 Audit in Progress

## 2022-2023 SUMMARY OF CHANGES IN GENERAL FUND BALANCE

Unassigned Fund Balance at 07/01/21*		\$	249,250
*Fiscal 2020-2021 Audited Balance - Fiscal 2021-2022 audit in progress			
Revenues	\$	384,527	
Expenditures		<u>(2,566,454)</u>	
YTD Revenues over (under) expenditures			(2,181,927)
Fund Balance			
Nonspendable		178,650	
Restricted		2,808,536	
Committed		14,883,000	
Assigned		4,491,000	
Unassigned		<u>(19,726,801)</u>	
			<u>2,634,385</u>
<b>Total Fund Balance at 7/31/22</b>		<b>\$</b>	<b><u>701,708</u></b>

Journal Entries and Fiscal Year-End Adjustments in Progress, Final Report Pending Audit Completion.

**City of Upland**  
**General Fund Major Revenue Trends**  
**For the Month Ended July 31, 2022**

Major Revenue Accounts	Fiscal Year Actuals 2020-21	Fiscal Year Actuals 2021-22	Budget 2022-23	Year-to-Date 2022-23	Realized
TRANSFERS IN	\$1,157,533	\$-	\$2,444,620	\$-	0.0%
PROPERTY TAX	18,428,887	19,180,389	19,267,650	-	0.0%
OTHER TAXES					
SALES & USE TAX	16,876,712	17,058,546	18,404,120	-	0.0%
BUSINESS LICENSE TAX	1,119,427	1,158,797	1,100,000	-	0.0%
ROCK EXTRACTION TAX	264,965	261,060	264,000	(295)	-0.1%
TRANSIENT OCCUPANCY TAX	195,619	171,240	164,000	-	0.0%
REAL PROPERTY TRANSFER TAX	447,619	557,924	400,000	-	0.0%
PUB. SAFETY 1/2 CENT SALES TAX	-	-	-	-	0.0%
DISABILTY ACCESS FEE-CASP CERT	21,936	22,872	18,500	-	0.0%
FRANCHISE TAX	1,284,525	1,193,073	1,284,520	-	0.0%
FRANCHISES- SOLID WASTE	-	-	-	-	0.0%
PEG FEES	-	-	-	-	0.0%
LICENSES & PERMITS	2,483,192	2,062,076	1,702,670	277,792	16.3%
OTHER GOVERNMENTS	49,459	117,014	38,000	-	0.0%
CHARGES FOR SERVICE	2,252,748	2,830,640	2,411,130	89,365	3.7%
FINES & FORFEITURES	676,334	579,941	565,830	1,294	0.2%
USE OF MONEY & PROP	1,601,221	742,011	957,030	64,516	6.7%
OTHER REVENUE	3,462,711	3,814,471	3,604,130	(48,145)	-1.3%
GRANTS	-	-	-	-	0.0%
<b>Total General Fund Revenues</b>	<b>\$50,322,888</b>	<b>\$49,750,053</b>	<b>\$52,626,200</b>	<b>\$384,527</b>	<b>0.7%</b>

**City of Upland**  
**General Fund Expenditures by Department**  
**For the Month Ended July 31, 2022**

Department Name	Annual Budget	YTD Expend	YTD Encumb	Available Budget	Percent Utilized
TRANSFERS OUT	\$240,000-	\$-	\$-	240,000	0.0%
GENERAL GOVERNMENT	6,709,740	222,852	45,200	6,441,688	4.0%
ADMINISTRATIVE SERVICES	5,146,940	181,590	328,208	4,637,142	9.9%
DEVELOPMENT SERVICES	2,603,510	134,236	307,606	2,161,668	17.0%
POLICE	26,981,010	1,617,632	32,592	25,330,785	6.1%
FIRE	14,000	2,025	-	11,975	14.5%
COMMUNITY SERVICES	2,151,530	144,316	149,861	1,857,353	13.7%
PUBLIC WORKS	8,649,390	263,803	1,232,788	7,152,799	17.3%
<b>General Fund</b>	<b>\$52,496,120</b>	<b>\$2,566,454</b>	<b>\$2,096,255</b>	<b>\$47,833,411</b>	<b>8.9%</b>

**City of Upland**  
**Statement of Revenues & Expenditures by Fund**  
**For the Month Ended July 31, 2022**

				Current Year Activity				% of Year	8%
Revenues				Expenditures					
Fund No. - Fund Title	Budgeted Revenues	YTD Revenues	% Realized	Fund No. - Fund Title	Budgeted Expenditures	YTD Expenditures	% Expended		
101 - GENERAL FUND	\$52,626,200	\$384,527	0.7%	101 - GENERAL FUND	\$52,496,120	\$2,566,454	4.9%		
201 - HOUSING FUND	4,813,280	302,905	6.3%	201 - HOUSING FUND	3,982,440	158,753	4.0%		
203 - PUB SAFETY AUGMENTATION	1,422,700	-	0.0%	203 - PUB SAFETY AUGMENTATION	1,512,900	79,430	5.3%		
204 - GAS TAX	2,289,540	-	0.0%	204 - GAS TAX	9,506,730	14,791	0.2%		
205 - MEASURE I	1,623,180	-	0.0%	205 - MEASURE I	2,399,460	8,687	0.4%		
206 - ROAD MAINT REHAB ACCOUNT	1,789,680	-	0.0%	206 - ROAD MAINT REHAB ACCOUNT	952,830	3,932	0.4%		
208 - HOME	48,300	-	0.0%	208 - HOME	355,000	-	0.0%		
209 - CDBG	794,680	-	0.0%	209 - CDBG	796,200	38,878	4.9%		
210 - PBIA	58,600	-	0.0%	210 - PBIA	219,050	-	0.0%		
211 - AIR QUALITY POLLUTION REDUCT	99,400	-	0.0%	211 - AIR QUALITY POLLUTION REDUCT	163,660	865	0.5%		
215 - PROP 30	-	-	0.0%	215 - PROP 30	150,000	-	0.0%		
216 - COPS ALLOCATION-PD	120,000	-	0.0%	216 - COPS ALLOCATION-PD	1,157,660	-	0.0%		
217 - OTHER GRANTS	655,340	-	0.0%	217 - OTHER GRANTS	635,380	14,080	2.2%		
218 - OFFICE OF TRAFFIC SAFETY	154,270	-	0.0%	218 - OFFICE OF TRAFFIC SAFETY	5,810	1,876	32.3%		
222 - CALHOME	35,200	-	0.0%	222 - CALHOME	675,000	-	0.0%		
229 - AMERICAN RESCUE PLAN ACT	35,000	-	0.0%	229 - AMERICAN RESCUE PLAN ACT	7,820,846	922,768	11.8%		
420 - GENERAL DEVELOPMENT	195,000	49,922	25.6%	420 - GENERAL DEVELOPMENT	81,000	-	0.0%		
421 - PARK ACQUISITION & DEVELOPMENT	800,000	275,460	34.4%	421 - PARK ACQUISITION & DEVELOPMENT	1,290,040	989	0.1%		
422 - STORM DRAIN DEVELOPMENT	366,200	87,324	23.8%	422 - STORM DRAIN DEVELOPMENT	2,006,100	-	0.0%		
423 - STREET & TRAFFIC FACILITY DEV	386,000	53,519	13.9%	423 - STREET & TRAFFIC FACILITY DEV	537,850	520	0.1%		
425 - GENERAL CAPITAL PROJECTS	240,000	-	0.0%	425 - GENERAL CAPITAL PROJECTS	655,840	-	0.0%		
426 - STREET& ALLEY REPAIRS-BURRTEC	240,000	-	0.0%	426 - STREET& ALLEY REPAIRS-BURRTEC	892,510	1,688	0.2%		
639 - WATER BOND CAPITAL PROJECT	-	64	100.0%	639 - WATER BOND CAPITAL PROJECT	4,849,000	-	0.0%		
640 - WATER UTILITY	31,633,050	2,847,118	9.0%	640 - WATER UTILITY	39,414,700	376,428	1.0%		
641 - SOLID WASTE UTILITY	16,285,000	514,840	3.2%	641 - SOLID WASTE UTILITY	16,084,440	50,003	0.3%		
645 - SEWER UTILITY	10,695,600	946,173	8.8%	645 - SEWER UTILITY	15,066,320	128,335	0.9%		
751 - SELF-FUNDED LIABILITY	5,274,910	439,648	8.3%	751 - SELF-FUNDED LIABILITY	5,282,230	1,678,426	31.8%		
752 - FLEET MANAGEMENT	780,080	62,180	8.0%	752 - FLEET MANAGEMENT	966,520	31,621	3.3%		
753 - INFORMATION SYSTEMS	2,827,970	226,242	8.0%	753 - INFORMATION SYSTEMS	2,866,350	101,138	3.5%		
754 - BUILDING MAINT & OPERATIONS	995,340	82,947	8.3%	754 - BUILDING MAINT & OPERATIONS	1,478,720	44,249	3.0%		
755 - UAL AND EMPLOYEE BENEFITS	7,583,450	631,963	8.3%	755 - UAL AND EMPLOYEE BENEFITS	7,583,450	6,829,909	90.1%		
805 - SUCCESSOR AGENCY	3,374,160	9	0.0%	805 - SUCCESSOR AGENCY	3,369,650	18,690	0.6%		
<b>Grand Total</b>	<b>\$148,242,130</b>	<b>\$6,904,842</b>	<b>4.7%</b>	<b>Grand Total</b>	<b>\$185,253,806</b>	<b>\$13,072,510</b>	<b>7.1%</b>		